

**193A—5.3(542) License renewal.** Licenses issued by the board pursuant to Iowa Code section 542.6 (CPA certificates), 542.8 (LPA licenses), or 542.19 (CPA certificates by substantial equivalency), or any other applicable law or rule, shall be renewed on an annual basis and shall expire on June 30 of each year. Licenses shall be renewed through the online renewal process. An annual renewal fee will be charged. [ARC 7715B, IAB 4/22/09, effective 7/1/09; ARC 8691B, IAB 4/21/10, effective 3/26/10; ARC 2152C, IAB 9/30/15, effective 11/4/15; ARC 4243C, IAB 1/16/19, effective 2/20/19; ARC 5562C, IAB 4/21/21, effective 5/26/21]